

Exhibit 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 255: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	PHOEBE BERKS HEALTH CARE CENTER, INC. AND PHOEBE BERKS VILLAGE, INC. C/O PHOEBE MINISTRIES 1925 TURNER STREET ALLENTOWN, PA 18104	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/16/2009	13922	Undetermined	No Liability Claim
2	SAPHIR FINANCE PLC - SERIES 2007-7 C/O BANK OF NEW YORK MELLON - LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/16/2009	40691	Undetermined	No Liability Claim
3	SAPHIR FINANCE PLC - SERIES 2007-7 C/O BANK OF NEW YORK MELLON - LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/16/2009	40692	Undetermined	No Liability Claim
TOTAL						Undetermined	

Exhibit 2

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 255: EXHIBIT 2 - NO LIABILITY CLAIMS - ADJOURNED OBJECTION

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2003-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18508	Undetermined	No Liability Claim
TOTAL						Undetermined	